SEMESTER END EXAMINATION APRIL-MAY, 2026

Course Name: - B.Tech **Semester:- IV**

Paper Name: - Tax Planning Management **Paper Code:- NAM-407**

Time - 3 Hrs + 20 minutes per hour extra time for V.I. & examinees with writer. **Max Marks-70**

Instructions:

- The question paper consists of three sections namely A, B, C. All sections are compulsory.
- Section A- Each question carries **3 mark. All questions are compulsory**.
- Section B- Answer any **5 out of 7** given questions. Each question carries **7 marks**.
- Section C- Answer any **2 out of 3** given questions. Each question carries **10 marks**.

Section – A
Multiple Choice Questions

1. Answer all the following questions. **5x3 =15**

i. Any corporation by or under any Central, State or Provincial Act or a Government Company as defined in the Companies Act is called----
a. Public Sector Company
b. Joint company
c. Private Sector company
d. Provincial Company

II. Using the loopholes of law to reduce tax is known as
a. Tax evasion
b. Tax planning
c. Tax avoidance
d. Tax management

III. A company which is neither an Indian company not has made the prescribed arrangements for the declaration and payment of dividends within India is called---
a. Domestic Company
b. Foreign Company
c. Public sector company
d. Provincial company

IV. Which of the following shall not be regarded as capital asset?
a. Jewellery
b. Rural Agricultural land
c. Archaeological Collections
d. Paintings

V. The Presumptive Taxation Scheme of Section 44 AD can be adopted by
a. Resident Individual tax payers
b. Hindu Undivided Families
c. Partnership firms except Limited Liability Partnership Firms
d. All of these

Section – B
Short Answer Questions

2. Answer any five of the following questions. **5x7=35**

I. What is a Company? Discuss the types of Companies.

II. What is difference between Tax Planning and Tax Evasion.

Scanned with OKEN Scanner

III. What is Tax Management? Discuss various types of Tax Planning & Management.

IV. Write brief notes on Income of Political Party.

V. What do you mean by Provident Funds? What are the different types of Provident Funds?

VI. Discuss in detail the Provision of Minium Alternet Tax.

VII. What do you mean by Appeal? What is apeal in Income Tax?

Section - C
Descriptive Questions

3. Answer any two of the following question. **2x10=20**

I. What are the various conditions that must be fulfilled for the purpose of Exicse Duty? Also explain the related concepts of Goods.

II. What is Export and Import? Give in brief the procedure of Export and Import.

III. Tax planning is a very important and vital role in framing strategies for setting up new business. Explain the importance of tax planning for setting up new business towards optimizing tax liability.

****

Scanned with OKEN Scanner